

## MEETING OF THE DODGE COUNTY FINANCE COMMITTEE

October 10, 2017, 8:00 A.M.

FIRST FLOOR AUDITORIUM – ROOMS H and I

DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

The meeting was called to order by Dodge County Finance Committee Chairman, Dave Frohling, at 8:02 a.m.

Members present from the Finance Committee: Benter, Frohling, Guckenberger, and Schaefer.

Member(s) absent from the Finance Committee: Fink (Excused).

Others present: Finance Director Julie Kolp; County Administrator Jim Mielke; Deputy County Clerk Christine Kjornes; Corporation Counsel Kimberly Nass; Dodge County Chief Deputy Sheriff Scott Smith; Human Services and Health Department Director Becky Bell; Human Services and Health Department Fiscal Support Services Division Manager Monica Hooper; Information Technology Director Ruth Otto; Dodge County Treasurer Patti Hilker; Human Resources Director Sarah Hinze; Dodge County Clerk of Circuit Court Lynn Hron; Clerk of Courts Account Clerk Pamela J. Knapp; District Attorney Managing Attorney Robert Barrington; County Board Chairman Russell Kottke; and County Board Supervisor Donna Maly.

Finance Director Julie Kolp certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Motion by Schaefer, seconded by Benter to allow the chair to deviate from the agenda at his discretion. Motion carried.

Motion by Benter, seconded by Guckenberger to approve the September 12, 2017 minutes, as presented. Motion carried.

Information Technology Director Ruth Otto provided an oral report to the Committee regarding a Resolution to transfer funds from the Information Technology 2017 Budget to the Human Services and Health Department 2017 Budget for the purpose of replacing certain computer hardware. Ms. Otto reported that the funds in the amount of \$91,515 for the replacement of certain computer hardware were included in the Information Technology 2017 Budget, but should have been in the Human Services and Health Department 2017 Budget. Motion by Schaefer, seconded by Benter to approve and forward to the County Board for consideration at its October 17, 2017 meeting, a Resolution to transfer funds in the amount of \$91,515 from the Information Technology 2017 Budget to the Human Services and Health Department 2017 Budget for the purpose of replacing certain computer hardware. Motion carried.

Human Services and Health Department Fiscal Support Services Division Manager Monica Hooper provided an oral update to the Committee regarding the Human Services and Health Department Client Billing and Collection. Ms. Monica Hooper provided an overview of the document entitled *Financial Monthly Entry Status Report for 2017, Netsmart*:

- In the process of closing the June 2017 CCS claims.
- Medicaid claims will be sent out at the end of October 2017.
- Resubmission of April 2017 crisis claims that were denied.
- Telephone conference with Netsmart on October 10, 2017 to discuss ongoing issues.
- Onsite training by Netsmart the week of October 16, 2017.

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- In the process of closing clinical items.

Supervisor Guckenberger asked if Ms. Monica Hooper had information on the uncollected accounts receivables. Ms. Monica Hooper answered that she did not have information on the uncollected accounts receivables.

Ms. Monica Hooper provided a brief oral report to the Committee regarding an Intra-Department Fund Transfer request. Ms. Monica Hooper reported that to account for an increase in expenditures, the Human Services and Health Department is requesting a transfer in the amount of \$22,000 from BU 5047.5499 to BU 5047.5279.01 Client Services for the purpose of providing additional services to clients.

Dodge County Chief Deputy Sheriff Scott Smith provided an oral report to the Committee regarding a Resolution to convert Sheriff's Office Primary Radio Channel (Sheriff 3) to Two Separate Channels. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$77,078. Mr. Smith reported that unbudgeted revenue in the amount of \$77,078 from boarding federal inmates/detainees will be used for the conversion of the radio channel to two separate channels. Mr. Smith further reported that the Sheriff's office currently has a clear channel and an encrypted channel on the same channel. Motion by Benter, seconded by Schaefer to approve the Fiscal Note as presented, and to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Mr. Smith provided an oral report to the Committee regarding a Resolution to Purchase Eight (8) New 2018 Ford Utility Police Interceptor Vehicles for the Sheriff's Office. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$227,773. Mr. Smith reported that the Sheriff's Office would be purchasing the 2018 vehicles at the state 2017 prices, and that unbudgeted revenue in the amount of \$227,773 from boarding federal inmates/detainees will be used for the purchase of the vehicles. Motion by Guckenberger, seconded by Schaefer to approve the Fiscal Note as presented, and to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

County Administrator Jim Mielke provided an oral update to the Committee regarding the Request for Proposal (RFP) of Dodge County Banking Services. Mr. Mielke reported that due to unforeseen circumstances, Dodge County has made the decision to issue new RFP's in January of 2018.

Finance Director Julie Kolp provided a brief oral report to the Committee regarding the request by Physical Facilities to use Jail Improvement Funds. Ms. Kolp reported that Physical Facilities is requesting the following:

- \$5,625.36 – Purchase three (3) drying racks from Aramark for kitchen use at the Dodge County Detention Facility.

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- \$4,524.52 – Labor and materials supplied by Maas Brothers Co. to repair leaking pipes in the Law Enforcement Center (J-Pod).
- \$7,978.88 – Consulting fees and cleaning of the water heaters and softener's by CMG & Associates, Inc., to prevent future copper pipe damage.

Motion by Benter, seconded by Guckenberger to approve the use of Jail Improvement Funds and for the payment of the invoices when received. Motion carried.

Dodge County Clerk of Circuit Court Lynn Hron and Clerk of Courts Account Clerk Pamela J. Knapp provided an oral report to the Committee regarding State Debt Collection. Ms. Hron distributed to the Committee members several documents, and Ms. Knapp provided an overview of the following:

- *Dodge County Circuit Court, General Collections Detail for all Years by Contract, As of 10-05-2017 09:14 am* – Amount turned over was an estimated \$2 million, estimated \$600,000 collected from State Debt Collection through the end of September 2017 – the monies are distributed back to municipalities, the State of Wisconsin, and victims.
- *General Tax Intercept Report Detail by Quarter for 2016, Dodge County Circuit Court, As of 12-31-2016* – estimated \$400,000 ahead from using tax intercept, and the total amount intercepted was \$180,961.07. Ms. Knapp reported that she provides little information to the state collection agency regarding clients who owe money.
- In the month of August 2017, \$51,333.18 was received from the Wisconsin Department of Revenue. Ms. Knapp reported that fines are collected on all criminal cases, and these debts will also get sent to the state collection agency.
- The Clerk of Courts receives \$7.00-\$10.00 from fines paid for municipality tickets, and the majority of the fine amount goes back to the state collection agency for payment of surcharges.
- Ms. Hron reported that letters must be mailed before monies owed are forward to the state collection agency.

District Attorney Managing Attorney Robert Barrington provided an oral report to the Committee regarding a criminal felony account receivable. Mr. Barrington reported that an individual was being prosecuted by the Dodge County District Attorney's (DA) Office for a misdemeanor Issuance of Worthless Checks. Mr. Barrington further reported that on September 13, 2017, the individual and his attorney came to the DA Office to pay the outstanding balance in the amount of \$1,982.95 for the restitution that was owed, but on this day, the DA's Office was short staffed, and the staff member who assisted this individual, accepted payment in the amount of \$1,982.95 in the form of a check for the outstanding balance. Mr. Barrington explained that the DA Office does have a policy not to accept payments by check in worthless check cases. Mr. Barrington reported that the DA Office paid out \$1,693.59 to the victim's and the remaining balance of \$289.63 was deposited with the Dodge County Treasurer as DA Service Fees, but on September 25, 2017, the DA Office was notified by Landmark Credit Union that there was a stop payment on the individual's check. Mr. Barrington further reported that he contacted Ms. Kolp and the Dodge County Treasurer Patti Hilker to notify them of the issue, and monies were transferred from the General Fund to cover the \$1,982.95 that was paid out previously to avoid

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overdrafts. Mr. Barrington reported that the DA Office has reviewed the money handling procedures with staff members since this incident occurred.

Mr. Mielke provided an oral report to the Committee regarding the Dodge County Compensation Plan Structure. Mr. Mielke reported that there will be a presentation and a Resolution regarding the Dodge County Compensation Plan Adjustments at the October 17, 2017 County Board meeting. Mr. Mielke further reported that the Resolution proposes changes in steps and the pay for performance, changes to the compensation plan structure requires County Board approval, and the 2018 Budget reflects the adjustments to the compensation plan structure.

The committee reviewed the Resolution regarding Allowable Levy Limit Adjustment – Unused Levy. Motion by Guckenberger, seconded by Benter to approve and forward to the County Board for consideration at its October 17, 2017 meeting, a Resolution increasing the allowable levy limit pursuant to §66.0602(3)(f), Wis. Stats., by the Unused Levy, in the amount of \$99,328. Motion carried. Mr. Mielke reported that the County Board packet materials will include a memo with the Resolution.

The Committee had a discussion on proposed budget amendments. Supervisor Frohling reported that proposed budget amendments are needed by the October 24, 2017 Finance Committee meeting so those amendments can be discussed. Mr. Mielke reported that Corporation Counsel Kimberly Nass is working on verbage to adjust the funding source from sales tax to Dodge County levy for the water rescue. Mr. Mielke further reported that Ms. Nass is in the process of working on a Resolution to go along with the Dodge County 2018 Budget.

Ms. Kolp provided an overview of the document entitled *County of Dodge, Wisconsin, Schedules of Expenditures of Federal and State Awards, For the Year Ended December 31, 2016, Together with Independent Auditor's Reports*, that was compiled by Johnson Block & Company, Inc:

- Two Audits performed by Johnson Block & Company, Inc. – Financial and Schedule of Expenditures of Federal and State Awards.
- The Financial report does not include the audit findings, but the audit findings is included in the Schedule of Expenditures of Federal and State Awards.
- The Schedule of Expenditures of Federal and State Awards explains the different types of findings, the opinion on compliance requirements, and the purpose of the report.
- Dodge County had two (2) material weaknesses identified.
- A Management Letter was submitted.
- Major Federal and State Programs were identified.
- Dodge County had three (3) repeat findings.
- Single audit done after the Financial Statements are completed.

Ms. Kolp provided an oral report to the Committee regarding the Government Accounting Standards Board (GASB) Fund Balance Classification. Ms. Kolp reported that Dodge County has five (5) fund classifications which are as follows: Nonspendable, Restricted, Committed, Assigned, and Unassigned. Ms. Kolp further reported that the Human Services and Health Department has the following fund balance classifications: Nonspendable, Restricted, and Assigned. Ms. Kolp reported that the Highway Department and Clearview have fund balances

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but are not listed on the report. Supervisor Frohling requested a fund balance spreadsheet for Clearview and the Highway Department to be presented at a future Finance Committee meeting.

Ms. Kolp provided a brief oral update to the Committee regarding the combining of four (4) payroll cycles into one (1) payroll cycle. Ms. Kolp reported that the combining of four (4) payroll cycles into one (1) payroll cycle has been put on hold per Jim Mielke, but she is continuing to work on the “white paper” report. Ms. Kolp further reported that the “white paper” report includes the following: Title page, Executive Summary, Scope and Frequency of current payroll, Pay Period Research, and a Zenpayroll Guide on Payroll Periods.

Dodge County Treasurer Patti Hilker provided a brief oral report to the Committee regarding the August 2017 Statement of cash received and disbursed by Dodge County. Ms. Hilker reported that a settlement check from the Lomira School District was cashed incorrectly by the School districts bank. Ms. Hilker worked with both the school districts bank and Landmark Credit Union to correct. Ms. Hilker further reported that this was not discovered until the Dodge County’s bank statement was balanced.

The Committee had a brief discussion on Dodge County Investments and County Sales and Use Tax.

The Committee reviewed the Intra-Department Fund Transfers requested by Physical Facilities regarding work performed at the Dodge County Cemetery, and for labor/material to perform repairs in the Sheriff’s Office and Fitness Center.

The Committee had a brief discussion on Dodge County Vouchers \$10,000 or more.

Ms. Kolp provided a brief oral update to the Committee regarding the Enterprise Resource Planning (ERP) Project. Ms. Kolp reported the following:

- Mike Mucha from GFOA will be onsite on October 11, 2017.
- RFP for banking is not completed.
- GIS interviews with Departments is moving forward.

Ms. Kolp reported that she has no new information regarding the Internal Revenue Service (IRS) penalty.

There will be a special budget review meeting on October 24, 2017, at 6:00 p.m., in the Auditorium, located on the first floor of the Administration Building.

The next regular meeting is scheduled for Tuesday, November 7, 2017, at 7:30 a.m., in the Auditorium, located on the first floor of the Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 9:44 a.m.



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Ed Benter,  
Secretary

**Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.**